

**CABOT
MANTANONA LLP**
BankPacific Building, Second Floor
825 South Marine Corps Drive
Tamuning, Guam 96913
Telephone: (671) 646-2001
Facsimile: (671) 646-0777

FILED
DISTRICT COURT OF GUAM

SEP - 7 2007

JEANNE G. QUINATA
Clerk of Court

DISTRICT COURT OF GUAM

JULIE BABAUTA SANTOS, et. al.,)
)
Petitioners,)
)
v.)

FELIX P. CAMACHO, et. al.,)
)
Respondents.)

CIVIL CASE NO. 04-00006

CHARMAINE R. TORRES, et. al.,)
)
)
Plaintiffs,)
)
v.)

GOVERNMENT OF GUAM, et. al.,)
)
Defendants.)

CIVIL CASE NO. 04-00038

**JOINDER IN THE GOVERNOR AND
GOVERNMENT OF GUAM'S
RESPONSE TO SEPTEMBER 5, 2007
ORDER TO SHOW CAUSE**

MARY GRACE SIMPAO, et. al.,)
)
Plaintiffs,)
)
v.)

GOVERNMENT OF GUAM,)
)
Defendant.)

CIVIL CASE NO. 04-00049

v.)
)
)
FELIX P. CAMACHO, Gov. of Guam,)
)
)
_____)

Respondents Art Ilagan, Director of Department of Revenue & Taxation, and Lourdes M. Perez, Director of Department of Administration, hereby join in The Governor and Government of Guam's Response to September 5, 2007 Order to Show Cause filed on September 6, 2007.

We would like to add that our understanding of the Court's June 25, 2007 Order is consistent with the understanding of the Governor and Government of Guam. Specifically, we understood the only requirement was that the notice be published twice for two separate calendar weeks and that the notice be posted prominently on the Government of Guam, Governor of Guam, and the Department of Revenue and Taxation websites. The Order did not indicate when such notices were to be published. Thus, we felt that posting the notices two weeks prior to the hearing was the best timing so as to both notify the Class (it was close enough to the date so that the Class would not forget the hearing) and to ensure the likelihood that the date would not change and cause confusion.

The Court's September 5, 2007 Order to Show Cause indicates that Court likely has a different view. For this, we truly apologize if we misunderstood the Court's Order. We also emphasize that this was a decision made by legal counsel and not by Defendants. We believe that the notice we intended complies with the law and the Court's Order and was the best possible timing to ensure Class members had adequate

notice. We are ready, however, to remedy any misunderstanding pursuant to the Court's directive.

Dated this 7th day of September, 2007.

CABOT MANTANONA LLP
Attorneys for Respondents
Art Ilagan and Lourdes M. Perez

By:

A handwritten signature in black ink, appearing to be 'Rawlen M.T. Mantanona', written over a horizontal line.

RAWLEN M.T. MANTANONA

RMTM:sc

G:\Stacy\active clients\EITC\joinder in response to 9-5-07 osc.doc